# INDIVIDUAL INCOME
# MeF DEVELOPER'S HANDBOOK

## 1. General Information

This guide is intended to help you develop software to file Utah Individual Income Returns with the MeF system. If you have additional questions about the schemas or other Utah filing requirements, please see the FAQ. If you still have questions, please contact us directly at mef@utah.gov

## 2. Supported Forms

For Tax Year 2010, the following forms are supported:
- TC-40 – Utah Individual Income Tax return
- TC-547 – Income Tax Payment Coupon (use the TC-547 for the Prepayment of Income Tax when using MeF instead of form TC-546 which is used when mailing payments)

## 3. Including Federal Data

Utah accepts both Joint and State Only returns via MeF. In either case, a copy of the Federal return must be included in the Submission. The only exceptions to this rule are:
- If you don't have an XML version of the federal return that can be attached
- If you are filing the TC-40 with a form the IRS does not accept electronically as XML.

## 4. Populating MeF Data Elements

When filing returns via MeF you are required to fill out several fields where the source of those fields is not readily apparent. This section should aid you in populating these fields. Generally the optional elements in the schemas are defined, but some required elements are explained as well, if the USTC expects certain values in these elements.

Most of this information is contained in the Business Rules document, but in an effort to save you time and effort, the elements that have been the most confusing in past years have been explained here in greater detail.

### 4.1 Submission Manifest

Here are the values we require in the manifest.xml file included with a submission.

| Element XPATH | What goes in the element |
|---|---|
| /StateSubmissionManifest/GovernmentCode | Fixed value "UTST" this is dictated by the IRS |

| /StateSubmissionManifest/SubmissionCategory | Fixed values "IND" this is dictated by the IRS |
|---|---|
| /StateSubmissionManifest/SubmissionType | To denote which Return Type is being sent<br>If SubmissionCategory = IND use<br>• "TC40" or "1040"<br>• "TC547" |

## 4.2 ReturnHeaderState

The ReturnHeaderState schema is defined by TIGERS, so we don't have full control over the elements defined there.

| Element xpath (starting from ReturnHeaderState) | When required and What goes in the element |
|---|---|
| TaxPeriodBeginDate | Required to be the 1st day of the month when the tax period begins |
| TaxPeriodEndDate | Required to be the last day of the tax period, always the last day of the month where the tax period ends. |
| DisasterRelief | If the USTC authorizes a delayed filing for taxpayers subject to a disaster, put the disaster here. For paper returns, this is hand written on the top of the form. |
| PaidPreparerInformation | If a paid preparer is used to file the return. *If the Paid Prepare section is not filled out, it is assumed that the Primary is the preparer.*<br>Required if the return is not Self Prepared |
| PaidPreparerInformation/DateSigned | Required with the preparer information |
| PaidPreparerInformation/SSN<br>PaidPreparerInformation/PTIN | One of these is required with preparer information |
| PaidPreparerInformation/PaidPreparerFirmNumber<br>PaidPreparerInformation/MissingEINReason | One of these is required with preparer information |
| PaidPreparerInformation/PreparerUSAddress<br>PaidPreparerInformation/PreparerForeignAddress | One of these is required with preparer information |
| PaidPreparerInformation/Phone<br>PaidPreparerInformation/ForeignPhone<br>PaidPreparerInformation/EmailAddress | Please populate these fields to aid us in solving<br>issues if the return is filed improperly |
| SignatureOption/SignaturePIN | This may be provided, but is not required. Do not use the Signature Document option since the USTC no longer uses a Signature Document be attached to MeF returns. |
| AmendedReturnIndicator | Required if this is an amended return |
| OriginalSubmissionId | Required if this is a resubmission. Must |

| | contain the original timely submission id, if you want to take advantage of the 20 day perfection period |
|---|---|
| OriginalSubmissionDate | Required if this is a resubmission. Must contain the original timely submission date, if you want to take advantage of the 20 day perfection period |
| SpecialProgram | Not used by Utah |
| Filer/Secondary | Required if filing a joint return, otherwise it is not allowed |
| Filer/Primary/DateOfBirth Filer/Secondary/DateOfBirth | Required field(s) if Schedule TC-40C is included |
| Filer/Primary/DateOfDeath Filer/Secondary/DateOfDeath | Required fields(s) if Form TC-131 is included. Only required for the party that is deceased |
| Filer/Primary/TaxpayerPIN Filer/Secondary/TaxpayerPIN | Required field(s) since these are part of the signature, a self select pin is allowed |

The ReturnHeaderState and FinancialTrasaction schemas are defined by TIGERS, so we don't have full control over the schemas. Here is how the schemas should be filled out.

## 4.3 Financial Transaction

Payments are not allowed on the TC-40 Return Type, however a Refund Direct Deposit is allowed if there is a refund. We have used a restricted version of the Financial Transaction schema that contains a single RefundDirectDeposit element. The Financial Transaction is required if you are requesting a Direct Deposit refund.

| Element xpath | When required and What goes in the element |
|---|---|
| FinancialTransaction/DirectDeposit | Use this element if a Direct Deposit refund is requested, otherwise omit the Financial Transaction. ACH Debit payments cannot be made on this return type. To make a payment, use the TC547 form type |
| FinancialTransaction/DirectDeposit/NotIATTransaction | This is a required checkbox that ensures the transaction is not an International ACH Transaction |

To make a payment, please send in a submission with a TC-547 Return Type. The TC-547 uses a restricted Financial Transaction schema that allows a single StatePayment within the Financial Transaction.

| Element xpath | When required and What goes in the element |
| --- | --- |
| FinancialTransaction | Required when for all TC-547 returns |
| FinancialTransaction/StatePayment/AccountHolderName | Required to be the name of the account holder |
| FinancialTransaction/StatePayment/RequestedPaymentDate | If not provided, the Payment Date will default to the received date of the submission. If provided it cannot be before the submission date or more than 130 days in the future |
| FinancialTransaction/StatePayment/AddendaRecord | Not allowed. If you need to direct your payment to multiple accounts or period, submit multiple TC-547 submissions. |
| FinancialTransaction/StatePayment/NotIATTransaction | This is a required checkbox that ensures the transaction is not an International ACH Transaction. |